

Kenneth M. Barna  
Direct Dial: (617) 330-7086  
Email: Kbarna@rubinruman.com

August 26, 2003

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
One South Station  
Boston, MA 02110

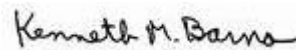
Re: Boston Gas Company d/b/a Keyspan Energy New England, D.T.E. 03-40

Dear Secretary Cottrell:

Enclosed for filing in the above-captioned proceeding are an original and twenty-five (25) copies of the Initial Brief of the Massachusetts Development Finance Agency, along with a Certificate of Service.

Please date stamp a copy of this letter for our files. Thank you for your attention to this matter.

Yours truly,

A handwritten signature in dark ink that reads "Kenneth M. Barna". The signature is written in a cursive style with a horizontal line underneath the name.

Kenneth M. Barna

Cc: Service List